

< Back to results | 1 of 1

Export Download Print E-mail Save to PDF Add to List More... >

View at Publisher

Gadjah Mada International Journal of Business
Volume 17, Issue 1, 2015, Pages 83-101

Open Access

Financial disclosure and budgetary practices of religious organization: A study of qaryah mosques in Kuala Terengganu (Article)

Shaharuddin, S.B.^a ✉, Sulaiman, M.B.^b 👤

^aUniversiti Sultan Zainal Abidin, Malaysia
^bKuliyah of Economics and Management Sciences, International Islamic University, Malaysia

Abstract

View references (39)

This paper aims to examine the financial reporting and budgeting practices of qaryah mosques in Kuala Terengganu, a state in the east of Peninsular Malaysia. Data was collected using a mixed method (quantitative and qualitative) approach. The questionnaire was disseminated to qaryah mosques in Kuala Terengganu and 39 responded. To address the limitations of a questionnaire survey, semi-structured interviews were then conducted with a few of the respondents. The results revealed that qaryah mosques in Kuala Terengganu do have a satisfactory system in place in terms of their financial reporting practices. However, budgetary control practices appear to be lacking. This indicates accounting, as is practiced by qaryah mosques in Kuala Terengganu appears to be limited to financial accounting. Hence, the financial management in qaryah mosques needs to be improved so that the risk of embezzlement can be reduced. © 2015, Gadjah Mada University. All rights reserved.

Author keywords

Accountability Budgets Financial reporting Qaryah mosques Religious organizations

ISSN: 14111128
Source Type: Journal
Original language: English

Document Type: Article
Publisher: Gadjah Mada University

References (39)

View in search results format >

All Export Print E-mail Save to PDF Create bibliography

☐

1 Abdul-Rahman, A.R., Goddard, A.
An interpretive inquiry of accounting practices in religious organizations
(1998) *Financial Accountability and Management*, 14 (3), pp. 183-201. Cited 35 times.

☐

2 Affuddin, H.B., Siti-Nabiha, A.K.
Towards good accountability: The role of accounting in Islamic religious Organisations

(2010) *World Academy of Science, Engineering and Technology*, 42, pp. 1119-1125. Cited 2 times.
<https://www.waset.org/journals/waset/v42/v42-181.pdf>

Metrics ⓘ

0 Citations in Scopus

0 Field-Weighted Citation Impact



PlumX Metrics ▾

Usage, Captures, Mentions, Social Media and Citations beyond Scopus.

Cited by 0 documents

Inform me when this document is cited in Scopus:

Set citation alert > Set citation feed >

Related documents

Communicated Accountability by Faith-Based Charity Organisations

Yasmin, S. , Haniffa, R. , Hudaib, M.
(2014) *Journal of Business Ethics*

Accounting and religion: A historical perspective

Carmona, S. , Ezzamel, M.
(2006) *Accounting History*

War or the business of God :Sacred mission, accounting and Spanish military hospitals in the 18th century

Sanchez-Matamoros, J.B. , Funnell, W.
(2015) *Accounting, Auditing and Accountability Journal*

View all related documents based on references

Find more related documents in Scopus based on:

Authors > Keywords >

-
- 3 Agus, A., Ahmad, M.S., Muhammad, J.
An empirical investigation on the impact of quality management on productivity and profitability: Associations and mediating effect
(2009) *Contemporary Management Research*, 5 (1), pp. 77-92. Cited 10 times.
-
- 4 Ahmad, J., Ahmad, S., Abd-Majid, M., Hairunnizam, W.
(2001) *Dana Dan Harta Masjid Di Malaysia: Ke Arah Pengurusan Strategik*
National Workshop on Capacity Building Towards Excellance in Econ. Research and Policy Formulation, 23-24 April 2001, Fakulti Ekonomi UKM
-
- 5 Booth, P.
Accounting in Churches: A Research Framework and Agenda

(1993) *Accounting, Auditing & Accountability Journal*, 6 (4). Cited 62 times.
doi: 10.1108/09513579310045684

[View at Publisher](#)
-
- 6 Bowrin, A.R.
Internal control in Trinidad and Tobago religious organizations

(2004) *Accounting, Auditing & Accountability Journal*, 17 (1), pp. 121-152. Cited 9 times.
doi: 10.1108/09513570410525238

[View at Publisher](#)
-
- 7 Busby, D.
Embezzlement in the church
(2004) *The Clergy Journal*, pp. 25-28.
July/August
-
- 8 Busby, D.
Preventing financial problems at your church
(2005) *The Clergy Journal*, pp. 21-22.
February
-
- 9 Duncan, J.B., Flesher, D.L., Stocks, M.H.
Internal control systems in US churches: An examination of the effects of church size and denomination on systems of internal control

(1999) *Accounting, Auditing & Accountability Journal*, 12 (2), pp. 142-164. Cited 30 times.
doi: 10.1108/09513579910270084

[View at Publisher](#)
-
- 10 Duncan, J.B., Flesher, D.L.
Does your church have appropriate internal control for cash receipts?
(2002) *The National Public Accountant*, pp. 15-20. Cited 2 times.
-
- 11 Elson, R.J., O'callaghan, S., Walker, J.P.
Corporate governance in religious organizations: A study of current practices in the local church
(2007) *Academy of Accounting and Financial Studies Journal*, 11 (1), pp. 121-130. Cited 3 times.
-

-
- 12 Enofe, A., Amaria, P.
The role of the church denomination in financial accountability among religious organizations
(2011) *International Journal of Business, Accounting and Finance*, 5 (2), pp. 87-104.
-
- 13 Hafidzin, S.N.
Collector of tithes gets 3 strokes and four years prison: The former imam pleaded guilty to embezzling zakat money amounting to RM 19,510 [Amil dapat 3 sebatan: Bekas imam mengaku songlap duit zakat RM 19,510 dijel empat tahun]
(2011) *Harian Metro*
November 2
-
- 14 Irvine, H.
Balancing money and mission in a local church budget

(2005) *Accounting, Auditing and Accountability Journal*, 18 (2), pp. 211-237. Cited 32 times.
doi: 10.1108/09513570510588733

[View at Publisher](#)
-
- 15 Jacobs, K.
The sacred and the secular: Examining the role of accounting in the religious context

(2005) *Accounting, Auditing and Accountability Journal*, 18 (2), pp. 189-210. Cited 42 times.
doi: 10.1108/09513570510588724

[View at Publisher](#)
-
- 16 Jayasinghe, K., Soobaroyen, T.
Religious “spirit” and peoples' perceptions of accountability in Hindu and Buddhist religious organizations

(2009) *Accounting, Auditing & Accountability Journal*, 22 (7), pp. 997-1028. Cited 16 times.
doi: 10.1108/09513570910987358

[View at Publisher](#)
-
- 17 Laughlin, R.C.
Accounting in its Social Context: An Analysis of the Accounting Systems of the Church of England

(1988) *Accounting, Auditing & Accountability Journal*, 1 (2), pp. 19-42. Cited 82 times.
doi: 10.1108/EUM00000000004622

[View at Publisher](#)
-
- 18 Lewis, M.K.
(2006) *Accountability and Islam*
Fourth International Conference on Accounting and Finance in Transition, Adelaide, Australia, April 10-12
-
- 19 Malagueno, R., Albrecht, C., Ainge, C., Stephens, N.
Accounting and corruption: A crosscountry analysis
(2010) *Journal of Money Laundering Control*, 13 (4), pp. 372-393. Cited 4 times.
-
- 20 Mohamed-Adil, M.A., Mohd-Sanusi, Z., Jaafar, N.A., Khalid, M.M., Abd-Aziz, A.
Financial management practices of mosques in Malaysia
(2012) *Proceedings. International Islamic Accounting and Finance Conference*
2012. Universiti Teknologi Mara, Malaysia
-

-
- ☐ 21 Morgan, G.G.
New development: Churches and charity accounting
(2009) *Public Money and Management*, 29 (6), pp. 343-346. Cited 3 times.
doi: 10.1080/09540960903378175

View at Publisher
-
- ☐ 22 Myers, M.D.
(2009) *Qualitative Research in Business and Management*. Cited 579 times.
London: Sage Publications Ltd
-
- ☐ 23 Suhaimi Nahar, H., Yaacob, H.
Accountability in the sacred context: The case of management, accounting and reporting of a Malaysian cash awqaf institution
(2011) *Journal of Islamic Accounting and Business Research*, 2 (2), pp. 87-113. Cited 15 times.
doi: 10.1108/175908111111170520

View at Publisher
-
- ☐ 24 Pandiyan, V., Chandran, V.G.R.
(2011) *A Simple Guide for Business Undergraduates*
2nd ed). Shah Alam, University Publication Centre (UPENA)
-
- ☐ 25 Parker, L.D.
Budgetary incrementalism in a Christian bureaucracy
(2002) *Management Accounting Research*, 13 (1), pp. 71-100. Cited 40 times.
<http://www.elsevier.com/inca/publications/store/6/2/2/9/1/1/index.htm>
doi: 10.1006/mare.2001.0171

View at Publisher
-
- ☐ 26 Quinlan, C.
(2011) *Business Research Methods*. Cited 38 times.
UK: South Western CENGAGE Learning
-
- ☐ 27 Said, J., Mohamed, A., Mohd-Sanusi, Z., Syed-Yusuf, S.N.
Financial management practices in religious organizations: An empirical evidence of mosque in Malaysia
(2013) *International Business Research*, 6 (7), pp. 111-119.
-
- ☐ 28 Sekaran, U.
(2003) *Research Methods for Business: A Skill Building Approach*. Cited 3172 times.
4th ed). NY: John Wiley and Sons
-
- ☐ 29 Sekaran, U., Bougie, R.
(2010) *Research Methods for Business: A Skill Building Approach*. Cited 3172 times.
5th ed). NY: John Wiley & Sons
-
- ☐ 30 Siraj, S.A.
Financial management practices of state mosques in Peninsular Malaysia
(2004) *Master's Thesis*
International Islamic University Malaysia
-

□ 31 Sulaiman, M., Siraj, S.A., Mohamed-Ibrahim, S.H.
Internal control systems in West Malaysia's State mosques
(2008) *The American Journal of Islamic Social Sciences*, 25 (1), pp. 63-81.

□ 32 Throop, J.R.
When a church faces embezzlement
(2001) *The Clergy Journal*, pp. 27-28.
July

□ 33 Ventura, M., Daniel, S.J.
Opportunities for fraud and embezzlement in religious organizations: An exploratory study
(2010) *Journal of Forensic and Investigative Accounting*, 2 (1), pp. 1-35. Cited 2 times.

□ 34 Woodbine, G.
Cash Controls Within Christian Churches: An Exploration Of The Determinants

(1997) *Asian Review of Accounting*, 5 (2), pp. 21-37.
doi: 10.1108/eb060688

View at Publisher

□ 35 Wooten, T.C., Coker, J.W., Elmore, R.C.
Financial control in religious organizations: A status report
(2003) *Nonprofit Management and Leadership*, 13 (4), pp. 343-365. Cited 5 times.

□ 36 Wooten, T.C., Coker, J., Elmore, R.
Internal control is a good thing
(2005) *Church Executive*, pp. 18-19.
October

□ 37 (2001) *Enakmen Pentadbiran Hal Ehwal Agama Islam Terengganu*
Retrieved January 8, 2012
http://www2.esyariah.gov.my/esyariah/mal/portalv1/enakmen/State_Enact_Ori.nsf/

□ 38 (2013) *Jabatan Hal Ehwal Agama Terengganu*
Retrieved May 9
<http://jheatweb.terengganu.gov.my>

□ 39 Remmers, V.
(2013) *Hopewell Woman Arrested for Embezzling from Church*
August 3 Retrieved October 1, 2013, from
<http://progress-index.com/news/hopewell-woman-arrested-for-embezzling-fromchurch-1.1530772>

[What is Scopus](#)

[Content coverage](#)

[Scopus blog](#)

[Scopus API](#)

[Privacy matters](#)

[日本語に切り替える](#)

[切换到简体中文](#)

[切换到繁體中文](#)

[Русский язык](#)

[Help](#)

[Contact us](#)

ELSEVIER

[Terms and conditions](#) [Privacy policy](#)

Copyright © 2017 Elsevier B.V. All rights reserved. Scopus® is a registered trademark of Elsevier B.V.

Cookies are set by this site. To decline them or learn more, visit our [Cookies page](#).

 RELX Group™